

Board of Tax Appeals

STARS Number & Budget Unit: 351 TAAE

Bill Number & Chapter: H371 (Ch.275), H460 (Ch.348), H462 (Ch.380), S1194 (Ch.361)

PROGRAM DESCRIPTION: This program provides taxpayers the opportunity to appeal their ad valorem assessed valuations from a county board of equalization or tax decisions from the Idaho State Tax Commission. The Board of Tax Appeals provides a forum for taxpayers to present testimony and evidence at a quasi-judicial board hearing rather than through a district court trial, which can necessitate legal representation and expense.

DIVISION SUMMARY:	FY 2002 Total Appr	FY 2002 Actual	FY 2003 Total Appr	FY 2004 Request	FY 2004 Gov Rec	FY 2004 Approp
BY FUND SOURCE						
General	324,300	298,100	315,100	339,000	318,600	322,200
Percent Change:		(8.1%)	5.7%	7.6%	1.1%	2.3%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	264,500	239,300	255,300	260,200	258,700	258,700
Operating Expenditures	57,800	55,600	59,800	72,000	59,900	63,500
Capital Outlay	2,000	3,200	0	6,800	0	0
Total:	324,300	298,100	315,100	339,000	318,600	322,200
Full-Time Positions (FTP)	5.00	5.00	4.00	4.00	4.00	4.00

In accordance with Section 67-3519, Idaho Code, this division is authorized no more than 4.00 full-time equivalent positions at any point during the period July 1, 2003 through June 30, 2004 for the programs specified.

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2003 Original Appropriation	4.00	321,300	0	0	321,300
Budget Reduction (Neg. Supp.)	0.00	(6,200)	0	0	(6,200)
FY 2003 Total Appropriation	4.00	315,100	0	0	315,100
Additional Base Adjustments	(0.20)	(20,000)	0	0	(20,000)
FY 2004 Base	3.80	295,100	0	0	295,100
Personnel Cost Rollups	0.00	3,400	0	0	3,400
Replacement Items	0.00	2,800	0	0	2,800
Nonstandard Adjustments	0.00	600	0	0	600
FY 2004 Maintenance (MCO)	3.80	301,900	0	0	301,900
2. Restore Base Reduction (H460)	0.20	20,300	0	0	20,300
FY 2004 Total Appropriation	4.00	322,200	0	0	322,200
Change From FY 2003 Original Approp.	0.00	900	0	0	900
% Change From FY 2003 Original Approp.	0.0%	0.3%			0.3%

BUDGET REDUCTION (NEG. SUPP.): S1194 reduced the fiscal year 2003 General Fund appropriation for this agency by 1.9%.

APPROPRIATION HIGHLIGHTS: Personnel benefit costs were funded. H462 funded personnel cost rollups for this and other selected agencies. No inflationary increases were funded. No funding for Change in Employee Compensation (CEC) was provided, but compensation increases may be funded with agency salary savings wherever possible. Nonstandard Adjustments reflect changes in risk management, Attorney General, Controller and Treasurer fees. Replacement Items include funding for the agency's copy machine lease. H460 restored most of the cuts included in H371, including restoration of 0.20 FTP.

FY 2004 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	4.00	258,700	63,500	0	0	0	322,200